

The  
Saskatchewan  
Power Commission

ANNUAL REPORT  
FINANCIAL STATEMENT

FINANCIAL YEAR ENDING  
31 MARCH 1940

1940

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The  
Saskatchewan  
Power Commission

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ANNUAL REPORT  
AND  
FINANCIAL STATEMENT

FOR THE YEAR ENDED  
DECEMBER 31

1940



REGINA:  
THOS. H. McCONICA, King's Printer  
1941

THE SASKATCHEWAN POWER COMMISSION

# INDEX

TO

## FINANCIAL STATEMENT

December 31, 1940

	PAGE
Balance Sheet .....	6-7
Fixed Capital .....	8-10
Stores—Capital .....	11
Debenture Debts Assumed by the Commission.....	11
Reserves—Debentures Redeemed, etc.....	12
Accounts Receivable—Operating .....	12
Stores—Operating .....	12
Unexpired Insurance .....	13
Sinking Fund Investment Accounts.....	13
Deferred Charges .....	14
Accounts Payable—Operating .....	14
Reserve for Bad and Doubtful Accounts.....	14
Reserve for Replacements and Contingent Losses.....	15
Sinking Fund Reserve—Depreciation.....	15
OPERATING ACCOUNTS:	
Consolidated Profit and Loss Account.....	16
Saskatoon Power Plant.....	17
Swift Current Power Plant.....	17-18
North Battleford Power Plant.....	18
Wynyard System .....	18-19, 31
Tisdale System .....	19, 31
Swift Current System.....	20, 34
Saskatoon-Moose Jaw System.....	21, 32
Nokomis System .....	23, 35
Herbert System .....	24
Morse .....	24
Carnduff System .....	24, 35
Saltcoats System .....	25, 36
Macklin System .....	25, 36
Mossbank System .....	26, 36
Qu'Appelle System .....	26, 37
Regina Beach System .....	27, 37
North Battleford System.....	27, 37
Unity .....	28
Maple Creek .....	28-29
Canora .....	29
Willow Bunch .....	30
Provincial Treasurer (Electrical Licensing Act).....	38
Provincial Treasurer (Administration Advances).....	39
Electrical Licensing Act—Statement of Receipts and Disbursements....	40

REGINA, February 26, 1941.

HON. J. W. ESTEY, K.C.,  
*Minister of Education,*  
Legislative Bldg., Regina, Sask.

SIR:

I beg to submit the following report of the business of The Saskatchewan Power Commission for the year ending December 31, 1940, and attach hereto the financial statement in the form approved by the Treasury Board.

The Commission owns and operates 1,527 miles of transmission line, chiefly 13,200 volts, and the distribution systems in 135 towns and villages. A plan attached shows the location of these lines and of the generating plants from which the system is supplied with electrical energy.

The Commission owns and operates generating plants located at Saskatoon, North Battleford, Swift Current, Tisdale, Wynyard, Humboldt, Watrous, Nokomis, Maple Creek, Unity, Canora, Leader, Shellbrook and Willow Bunch. The plants at Saskatoon and North Battleford are steam plants and the others listed are equipped with Diesel engine driven units. The installed capacity is 30,000 kilowatts.

The total electrical energy generated at Commission owned plants was 56,717,006 k.w.h. and a further quantity of 2,423,188 k.w.h. was purchased from other sources. The Cities of Saskatoon, North Battleford and Swift Current and the Town of Battleford own and operate their distribution systems, purchasing power supply in bulk from the Commission.

The services of the Commission were placed at the disposal of the Dominion Departments of Transport and National Defence in the provision of a power supply to Military Camp and Air Training Fields at Saskatoon, North Battleford, Swift Current, Dafoe, Vanscoy and Dundurn. This involved the building, at the Dominion's expense, 39 miles of transmission lines and extensive systems of camp distribution.

The Commission built an additional 92 miles of transmission to its own transmission system, comprised by lines from Saskatoon to Dundurn and from Dundurn to Young. These lines enabled service to new villages at Bradwell, Elstow, Allan, Colonsay and Viscount, and connected the Watrous system to the Saskatoon generating centre.

The generating plant at Wynyard was enlarged by the installation of a new 350 h.p. Dominion Crossley Diesel unit, and a 200 h.p. unit of similar make was added to Canora plant.

#### OPERATION

The financial statement, comprising the balance sheet and operating accounts for the year show a net profit of \$3,386.93 after providing for operating costs, interest charges in full on capital invested and debentures assumed, and for depreciation and replacement reserves of \$199,025.04.

The total revenue was \$1,344,539.47, operating costs were \$747,566.53, leaving an operating profit of \$596,972.94 available for interest charges, depreciation and replacement.

The revenue for the year, exclusive of Saskatoon, North Battleford and Swift Current was \$673,680.26, being an increase of \$76,960.67 over the year 1939, or 12.9 per cent.

A comparison of all reserves for 1940 with those of 1939 is given hereunder:

	1940	1939
Capital Reserves .....	\$ 503,296.61	\$ 443,315.14
Operating Reserves .....	2,159,509.37	1,959,019.45
	<hr/> \$2,662,805.98	<hr/> \$2,402,334.59

Increasing revenue reflects increases in loads throughout the system, which, from all indications, may be considered as permanent.

Full maintenance provision was made throughout the properties. Service was continuous with minor interruptions, except during bad sleet conditions in some districts in the final week of the year.

#### ELECTRICAL INSPECTION AND LICENSING ACT

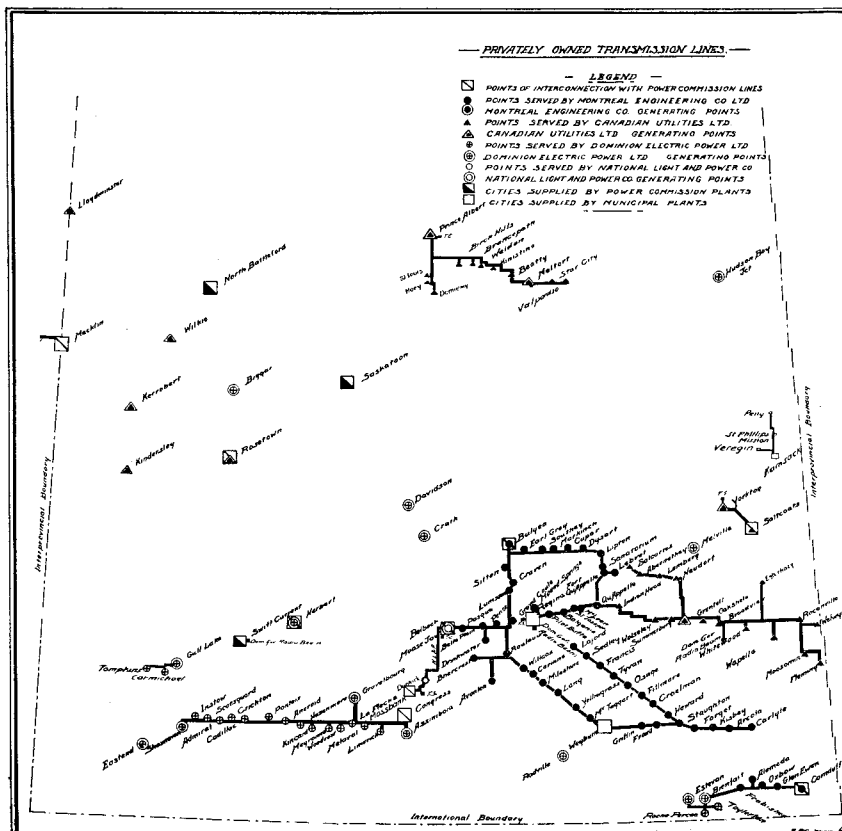
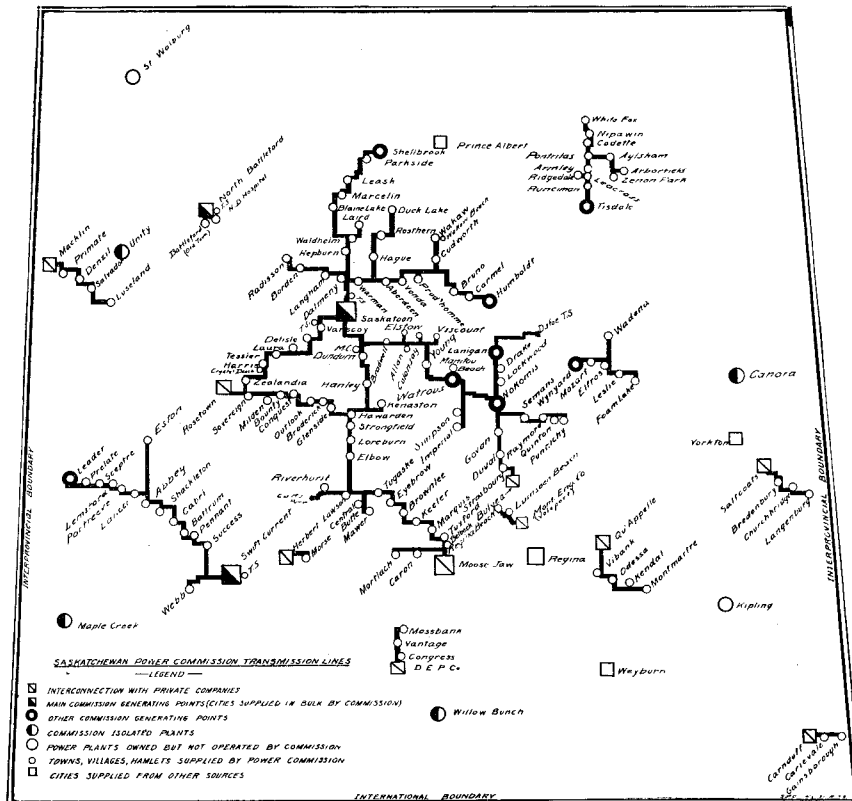
The Commission is responsible for the administration of this Act. The Act regulates the class of electric wiring to be installed throughout the Province; provides for licensing contractors, journeymen and electricians engaged in this work, and for the inspection of such work by the staff of Inspectors employed by the Commission. The record of the work undertaken during the year shows a substantial advance over the previous year, and is indicated by the following comparative statement:

	1940	1939
Inspections made .....	15,848	11,903
Fees for inspections .....	\$14,559	\$11,131
Contractors' licences .....	78	74
Contractors' limited licences.....	264	226
Journeymen's licences .....	154	129
Electricians' licences .....	50	42
Supply house licences .....	6	7

The financial statement includes particulars of receipts and expenditures relative to this service.

Respectfully submitted,

L. A. THORNTON,  
*Chairman.*



## BALANCE

*The Saskatchewan Power Commission*

## ASSETS

## CAPITAL SECTION

Fixed Capital (Schedule "A").....	\$ 8,271,729.88	
Cash on Hand and in Bank—Royal Bank of Canada, Regina .....	3,892.19	
Accounts Receivable .....	30,900.73	
Stores Account (Schedule "B").....	304,901.22	
		\$ 8,611,424.02

## CURRENT SECTION

Bank of Montreal—Imprest Account.....	\$ 5,000.00	
Automobiles and Trucks .....	\$ 4,824.39	
Tools and Equipment .....	6,331.47	
Office Equipment .....	1,783.93	
	\$12,939.79	
Less Depreciation—for 1940 .....	3,428.92	
		9,510.87
Accounts Receivable (Schedule "G").....		282,323.29
Stores Account (Schedule "H").....		48,948.43
Unexpired Insurance (Schedule "I").....		4,884.53
Sinking Fund Investment Account (Schedule "J") .....		1,822,562.83
Deferred Charges (Schedule "K").....		5,638.19
		\$ 2,178,868.14
		\$10,790,292.16

## ADMINISTRATION SECTION

Cash on Hand and at Bank—Royal Bank of Canada, Regina .....	\$17,712.92	
Accounts Receivable .....	19,289.39	
Merchandise Account .....	2,426.02	
		\$ 39,428.33
		\$10,829,720.49

L. A. THORNTON, *Commissioner*.R. HAWARD, *Accountant*.

Regina, Sask., 27th January 1941.



## SHEET

As at December 31, 1940

## LIABILITIES

## CAPITAL SECTION

Provincial Treasurer—Capital Advances.....	\$7,019,000.00	
Debenture Debt Assumed by the Commission (Schedule "C") .....	834,824.70	
Accounts Payable .....	254,302.71	
Reserves (Schedule "D").....	503,296.61	
		<u>\$ 8,611,424.02</u>

## CURRENT SECTION

Royal Bank of Canada—Operating Account....	\$ 99,961.09	
Accounts Payable (Schedule "L").....	235,447.28	
Reserves—		
Reserve for Bad and Doubtful Accounts (Schedule "M")....	\$ 35,829.37	
Reserve for Replacements and Contingent Losses (Schedule "N") .....	243,109.33	
Sinking Fund Reserve— Depreciation (Schedule "P") .....	1,880,570.67	
	<u>\$2,159,509.37</u>	
Less Deficit:		
To December 31, 1939 .....	\$319,436.53	
Profit for Year 1940 .....	3,386.93	
	<u>316,049.60</u>	
	<u>1,843,459.77</u>	
		<u>\$ 2,178,868.14</u>
		<u>\$10,790,292.16</u>

## ADMINISTRATION SECTION

Accounts Payable—Sundry Persons.....	\$ 3,369.40	
Suspense Account:		
Consumers' Deposits .....	\$35,334.58	
Miscellaneous Accounts .....	724.35	
	<u>36,058.93</u>	
		<u>\$ 39,428.33</u>
		<u>\$10,829,720.49</u>

I certify that I have audited the books, vouchers and accounting records of The Saskatchewan Power Commission for the year ended 31st December 1940 and that in my opinion the above Balance Sheet and the Statements attached hereto are properly drawn so as to exhibit a true state of the Commission's affairs as at 31st December 1940.

D. MOWAT, F.C.A., Auditor.

## SCHEDULE "A"

## FIXED CAPITAL

Abbey Distribution System .....	\$ 5,622.57
Aberdeen Distribution System .....	11,053.58
Arborefield Distribution System .....	4,482.67
Armley Distribution System .....	1,521.60
Aylsham Distribution System .....	3,847.94
Brownlee Distribution System .....	6,255.37
Bruno Distribution System .....	21,642.75
Batrum Distribution System .....	2,921.39
Blaine Lake Distribution System .....	20,690.74
Borden Distribution System .....	8,963.56
Bounty Distribution System .....	6,895.54
Bredenbury Distribution System .....	10,170.71
Broderick Distribution System .....	3,393.08
Belbeck Distribution System .....	924.97
Canora Power Plant .....	42,180.98
Canora Distribution System .....	18,424.39
Cabri Distribution System .....	26,816.72
Carievale Distribution System .....	4,853.40
Caron Distribution System .....	7,186.52
Churchbridge Distribution System .....	5,241.51
Conquest Distribution System .....	18,056.24
Carmel Distribution System .....	3,137.39
Carnduff System Transmission Line .....	26,418.03
Carnduff System Rural Distribution .....	484.41
Central Butte Distribution System .....	8,655.05
Codette Distribution System .....	5,296.70
Congress Distribution System .....	2,415.10
Cudworth Distribution System .....	19,038.13
Crystal Beach Distribution System .....	3,394.52
Delisle Distribution System .....	17,343.97
Denzil Distribution System .....	5,364.76
Dundurn Distribution System .....	8,348.05
Dalmeny Distribution System .....	3,882.79
Duck Lake Distribution System .....	14,468.70
Duval Distribution System .....	4,663.48
Drake Distribution System .....	3,830.33
Elfros Distribution System .....	7,714.87
Eyebrow Distribution System .....	9,122.62
Elbow Distribution System .....	7,833.82
Edenburg Distribution System .....	896.02
Eston Distribution System .....	12,460.26
Foam Lake Distribution System .....	15,854.08
Gainsborough Distribution System .....	6,551.46
Glenside Distribution System .....	2,689.78
Govan Distribution System .....	16,940.83
Humboldt Power Plant .....	99,718.66
Humboldt Distribution System .....	32,408.64
Hawarden Distribution System .....	8,959.69
Hague Distribution System .....	5,363.95
Hanley Distribution System .....	18,091.46
Harris Distribution System .....	6,930.13
Hepburn Distribution System .....	4,886.32
Herbert System Transmission Line .....	20,041.35
Imperial Distribution System .....	17,219.18
Kenaston Distribution System .....	6,928.55
Kendal Distribution System .....	2,726.46
Keeler Distribution System .....	4,798.49
Kipling Power Plant .....	7,759.46
Kipling Distribution System .....	9,394.75
Leacross Distribution System .....	1,369.07
Leader Power Plant .....	47,217.91
Leader Distribution System .....	13,575.69
Langenburg Distribution System .....	11,828.29
Laura Distribution System .....	3,142.18
Leask Distribution System .....	7,780.42
Luseland Distribution System .....	26,727.60

Carried forward .....\$ 794,819.63

## SCHEDULE "A"—Continued

Brought forward .....	\$ 794,819.63
Laird Distribution System .....	5,132.74
Lancer Distribution System .....	4,968.20
Langham Distribution System .....	4,132.92
Lawson Distribution System .....	3,676.87
Lemsford Distribution System .....	1,833.58
Leslie Distribution System .....	4,694.33
Loreburn Distribution System .....	5,387.51
Lanigan Power Plant .....	10,711.17
Lanigan Distribution System .....	8,036.44
Lumsden Beach Distribution System .....	1,658.38
Lockwood Distribution System .....	3,063.51
Mozart Distribution System .....	1,886.83
Milden Distribution System .....	9,703.51
Montmartre Distribution System .....	7,098.50
Macklin System Transmission Line .....	66,207.53
Morse Distribution System .....	17,441.08
Mortlach Distribution System .....	10,458.58
Maple Creek Power Plant .....	61,035.59
Maple Creek Distribution System .....	28,929.84
Marcelin Distribution System .....	12,626.82
Marquis Distribution System .....	5,615.07
Mawer Distribution System .....	3,202.94
Mossbank System Transmission Line .....	43,938.78
Mossbank Distribution System .....	17,786.62
Macklin System—Rural Distribution .....	1,817.95
Manitou Beach Distribution System .....	25,443.24
North Battleford Power Plant .....	324,582.27
North Battleford System Transmission Line .....	5,941.51
North Battleford System—Battleford Transmission Line and Rural .....	9,105.15
North Battleford System—Mental Hospital Transmission Line and Rural .....	15,075.87
Nipawin Distribution System .....	20,450.22
Nokomis System Transmission Line .....	304,129.72
Nokomis Distribution System .....	13,259.67
Nokomis Power Plant .....	54,292.77
Nokomis System—Rural Distribution .....	8,930.48
Odessa Distribution System .....	4,300.83
Outlook Distribution System .....	27,710.64
Prelate Distribution System .....	9,569.39
Pennant Distribution System .....	5,054.10
Primate Distribution System .....	3,537.61
Prud'homme Distribution System .....	7,643.05
Parkside Distribution System .....	6,194.74
Pontrilas Distribution System .....	2,004.80
Portreeve Distribution System .....	1,959.84
Punnichy Distribution System .....	10,780.22
Qu'Appelle System Transmission Line .....	69,081.77
Qu'Appelle System Rural Distribution .....	487.56
Quinton Distribution System .....	2,269.14
Radisson Distribution System .....	18,025.24
Raymore Distribution System .....	11,065.66
Regina Beach Transmission Line .....	16,758.75
Regina Beach Distribution System .....	14,819.95
Regina Beach Rural Distribution System .....	46.07
Ridgedale Distribution System .....	6,133.61
Riverhurst Distribution System .....	13,253.34
Rosthern Distribution System .....	22,006.45
Runciman Distribution System .....	521.09
Saskatoon Power Plant (New) .....	2,177,393.12
Saskatoon Power Plant (Old) .....	970,337.05
Shellbrook Power Plant .....	35,006.36
Shellbrook Distribution System .....	14,014.52
Sceptre Distribution System .....	5,633.36
Swift Current Power Plant .....	316,864.64
Carried forward .....	\$ 5,689,548.72

## SCHEDULE "A"—Continued

Brought forward .....	\$ 5,689,548.72
Swift Current System Transmission Line.....	261,141.97
Swift Current System Rural Distribution.....	1,723.83
Salvador Distribution System .....	5,165.49
Shackleton Distribution System .....	3,996.80
Sovereign Distribution System .....	3,911.05
Success Distribution System .....	3,411.53
Saltcoats System Transmission Line.....	54,853.51
Saskatoon-Moose Jaw System Transmission Line.....	1,208,581.41
Saskatoon-Moose Jaw System Rural Distribution.....	16,548.84
Strongfield Distribution System .....	3,774.89
St. Walburg Power Plant.....	5,266.29
St. Walburg Distribution System.....	5,987.40
Semans Distribution System .....	15,359.67
Simpson Distribution System .....	5,168.51
Strasbourg Distribution System .....	16,328.37
Tessier Distribution System .....	4,064.02
Tisdale Power Plant .....	82,213.70
Tisdale Distribution System .....	26,876.17
Tisdale System Transmission Line.....	121,218.83
Tisdale System Rural Distribution.....	1,375.80
Tuxford Distribution System .....	6,752.99
Tugaske Distribution System .....	7,536.95
Unity Power Plant .....	59,318.08
Unity Distribution System .....	12,624.91
Vonda Distribution System .....	14,764.01
Vanscoy Distribution System .....	2,642.51
Vantage Distribution System .....	3,721.49
Vibank Distribution System .....	8,869.77
Viscount Distribution System .....	70.00
Wynyard Power Plant .....	99,115.97
Wynyard Distribution System .....	20,720.68
Wynyard System Transmission Line.....	88,437.81
Wynyard System Rural Distribution.....	1,442.40
Wadena Distribution System .....	21,051.77
Wakaw Distribution System .....	14,356.68
Waldheim Distribution System .....	8,503.46
Warman Distribution System .....	2,014.64
Willow Bunch Power Plant.....	16,682.36
Willow Bunch Distribution System.....	3,561.81
Watrous Power Plant .....	121,037.16
Watrous Distribution System .....	45,778.38
Webb Distribution System .....	8,913.01
White Fox Distribution System.....	3,976.20
Young Distribution System .....	12,022.16
Zealandia Distribution System .....	5,971.55
Zenon Park Distribution System.....	1,908.19
Miscellaneous Tangible Capital—Hospital Board Dodsland...	1,200.00
Miscellaneous Intangible Capital—Option—Indian Head-Qu'-Appelle Line .....	10.00
Miscellaneous Tangible Capital—Viscount .....	362.00
Miscellaneous Intangible Capital—Macklin Option.....	50.00
Miscellaneous Intangible Capital—Option—Regina Tap.....	50.00
Miscellaneous Intangible Capital—Option—Star City to Valparaiso .....	25.00
Miscellaneous Intangible Capital—Option—Prince Albert-Star City Transmission Line.....	100.00
Miscellaneous Tangible Capital—Kelliher .....	1,200.00
Work in Progress .....	47,583.10
Tools and Equipment (Construction).....	4,188.70
Interest on Capital Advances during Construction.....	42,046.61
Engineering and Superintendence .....	3,241.43
Expenditures incurred in connection with investigation of Hydro-power possibilities .....	43,361.30

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\$ 8,271,729.88

## SCHEDULE "B"

## STORES ACCOUNT

Abbey .....	\$ 1,391.35
Assiniboia .....	53.28
Battleford .....	1,231.11
Broderick .....	83.71
Bredenbury .....	452.00
Blaine Lake .....	726.07
Borden .....	464.84
Canora .....	2,691.93
Carievale .....	197.50
Cabri .....	377.01
Central Butte .....	1,369.71
Churchbridge .....	361.95
Colonsay .....	113,325.92
Cudworth .....	385.15
Congress .....	60.90
Codette .....	216.72
Delisle .....	19.83
Denzil .....	681.71
Dundurn .....	4,412.93
Duval .....	13.53
Dafoe .....	39,474.95
Eston .....	1,387.78
Eyeblow .....	267.88
Elbow .....	216.72
Foam Lake .....	281.41
Hawarden .....	1,984.86
Humboldt .....	11,990.29
Humboldt—General .....	33,263.74
Harris .....	13.53
Hague .....	484.60
Imperial .....	776.87
Kendal .....	216.72
Kenaston .....	83.71
Leslie .....	98.18
Langham .....	13.54
Leader .....	1,797.58
Langenburg .....	473.16
Leask .....	216.72
Lockwood .....	9.00
Laura .....	216.72
Luseland .....	267.88
Moose Jaw .....	1,101.25
Maple Creek .....	815.75
Morse .....	361.05
Mortlach .....	267.88
Montmartre .....	262.77
Marcelin .....	267.88

Carried forward .....\$225,129.57

Brought forward .....\$225,129.57

Nipawin .....	1,488.33
Nokomis .....	6,477.97
North Battleford .....	16,035.50
Outlook .....	480.37
Odessa .....	421.70
Oxbow .....	947.39
Prelate .....	121.27
Primate .....	81.85
Punnichy .....	196.36
Qu'Appelle .....	621.65
Regina .....	378.51
Rosetown .....	589.43
Rosthern .....	1,308.73
Regina Beach .....	3,636.45
Radisson .....	361.05
Raymore .....	13.53
Saskatoon Repair Dept... ..	3,651.01
Saskatoon .....	3,708.41
Shellbrook .....	975.80
Swift Current .....	1,569.82
Swift Current .....	19,329.99
Success .....	300.43
Sovereign .....	230.27
Strongfield .....	98.18
Simpson .....	13.53
Semans .....	100.19
St. Walburg .....	114.33
Tisdale .....	3,559.14
Tugaske .....	216.72
Unity .....	1,319.01
Vanscoy .....	357.90
Vonda .....	50.64
Vibank .....	216.72
Vantage .....	98.18
Willow Bunch .....	626.68
Watrous .....	10,591.31
Wadena .....	13.53
Wynyard .....	2,828.78
Wakaw .....	374.85
Zealandia .....	51.16

\$308,686.24

Less—

Stores Reserve Account 3,785.02

\$304,901.22

## SCHEDULE "C"

## DEBENTURE DEBTS ASSUMED BY THE COMMISSION

Town of Canora .....	\$ 3,811.28
Village of Cudworth .....	1,466.66
Town of Lanigan .....	3,114.81
City of North Battleford.....	100,981.86
Town of Outlook .....	3,853.27
City of Saskatoon .....	712,488.23
Town of Unity .....	9,108.59
	<u>\$834,824.70</u>

## SCHEDULE "D"

## CAPITAL RESERVES

Debentures Redeemed:	
Village of Elfros .....	\$ 458.34
Town of Langham .....	183.03
City of North Battleford .....	13,358.90
Town of Outlook .....	67.95
Town of Rosthern .....	1,838.08
Town of Radisson .....	100.00
Town of Unity .....	1,029.48
Town of Wynyard .....	1,406.18
Town of Wadena .....	1,104.46
City of Saskatoon .....	262,998.65
Capital payments from Replacement Reserve—Saskatoon Power Plant .....	81,722.98
Capital payments from surplus Sinking Fund earnings—Saskatoon Power Plant .....	71,561.62
Depreciation Reserve—Saskatoon-Moose Jaw System Transmission Line .....	65,000.00
Capital payments on Dominion Government Loan—Saskatoon Power Plant .....	2,466.94
	<u>\$503,296.61</u>

## SCHEDULE "G"

## ACCOUNTS RECEIVABLE

Saskatoon Power Plant .....	\$ 36,283.85
Swift Current Power Plant .....	6,598.93
North Battleford Power Plant .....	45,118.64
Saskatoon-Moose Jaw System .....	70,453.26
Swift Current System .....	14,218.93
Wynyard System .....	9,165.13
Tisdale System .....	10,399.53
Herbert System .....	897.62
Carnduff System .....	1,507.92
Saltcoats System .....	1,497.94
Macklin System .....	3,324.87
Mossbank System .....	6,162.95
Qu'Appelle System .....	2,569.75
Regina Beach System .....	327.03
Nokomis System .....	17,926.14
North Battleford System .....	5,896.15
Unity .....	5,002.77
Maple Creek .....	2,944.05
Willow Bunch .....	1,579.49
Regina (Capital and Administration Accounts) .....	34,219.41
Kipling .....	4,014.46
St. Walburg .....	82.93
Canora .....	2,131.54
	<u>\$282,323.29</u>

## SCHEDULE "H"

## OPERATING STORES

Saskatoon Power Plant .....	\$23,706.59
Swift Current Power Plant .....	7,564.24
North Battleford Power Plant .....	10,683.04
Saskatoon-Moose Jaw System .....	1,150.71
Swift Current System .....	315.82
Wynyard System .....	879.42
Tisdale System .....	1,490.13
Nokomis System .....	869.14
Unity .....	662.81
Maple Creek .....	532.17
Willow Bunch .....	263.62
Canora .....	830.74
	<u>\$48,948.43</u>

## SCHEDULE "T"

## UNEXPIRED INSURANCE

Saskatoon Power Plant .....	\$ 2,289.00
Swift Current Power Plant.....	490.76
North Battleford Power Plant.....	1,071.31
Saskatoon-Moose Jaw System .....	131.71
Swift Current System .....	57.15
Wynyard System .....	128.86
Tisdale System .....	199.87
Nokomis System .....	275.62
Unity .....	56.00
Maple Creek .....	110.21
Willow Bunch .....	20.66
Canora .....	53.38
	<u>\$ 4,884.53</u>

## SCHEDULE "J"

## SINKING FUND INVESTMENT ACCOUNTS

Saskatoon Power Plant (City Sinking Fund).....	\$ 578,775.94
North Battleford Power Plant (City Sinking Fund).....	54,432.63

TRUSTEES OF THE SASKATCHEWAN POWER COMMISSION  
SINKING FUND (\$1,189,354.26)

City of Saskatoon 5% Debentures due May 1, 1945.....	13,000.00
City of Saskatoon 5% Debentures due July 1, 1945.....	5,000.00
City of Regina 5% Debentures due July 1, 1945.....	2,000.00
City of Regina 5% Debentures due June 1, 1947.....	1,000.00
City of Regina 4½% Debentures due February 1, 1949.....	2,000.00
Saskatchewan 4½% Debenture due April 15, 1941.....	5,000.00
Saskatchewan 5% Debentures due September 15, 1942.....	12,000.00
Saskatchewan 5% Debentures due April 15, 1944.....	10,000.00
Saskatchewan 4½% Debentures due September 15, 1945.....	39,500.00
Saskatchewan 5½% Debentures due November 15, 1946.....	9,000.00
Saskatchewan 6% Debentures due March 15, 1952.....	95,000.00
Saskatchewan 5½% Debentures due October 1, 1952.....	10,000.00
Saskatchewan 4% Debentures due August 15, 1953.....	66,000.00
Saskatchewan 5% Farm Loan Debentures due June 1, 1954....	24,000.00
Saskatchewan 4% Debentures due September 1, 1954.....	70,000.00
Saskatchewan 5½% Registered Stock due May 1, 1957.....	58,226.00
Saskatchewan 5% Debentures due August 1, 1958.....	72,000.00
Saskatchewan 5% Debentures due November 1, 1959.....	33,000.00
Saskatchewan 5% Debentures due December 2, 1959.....	82,000.00
Saskatchewan 4% Debentures due November 1, 1955-60.....	15,000.00
Saskatchewan 4% Debentures due August 1, 1960.....	16,000.00
4½% Treasury Bills Series 864 due September 14, 1941.....	64,650.00
4½% Treasury Bills Series 848 due June 30, 1941.....	80,000.00
4½% Treasury Bills Series 849 due June 13, 1941.....	90,000.00
4½% Treasury Bills Series 817 due April 30, 1941.....	100,000.00
4½% Treasury Bills Series 812 due January 26, 1941.....	70,000.00
4½% Treasury Bills Series 821 due April 30, 1941.....	100,000.00
Cash on Hand at December 31, 1940.....	32,958.52
Interest accrued but not due.....	12,019.74
	<u>\$1,822,562.83</u>

## SCHEDULE "K"

## DEFERRED CHARGES

Expenditures incurred in connection with meter testing—Dominion Government .....	\$1,559.17	
Less charged to 1940 operations .....	1,000.00	
		\$ 559.17
Expenditures incurred in connection with sales campaign .....	\$4,911.63	
Less charged to 1940 operations .....	4,500.00	
		411.63
Expenditures incurred in connection with the North Battleford Power Plant .....	\$4,158.89	
Less charged to 1940 operations .....	471.40	
		3,687.49
Expenditures incurred in connection with moving stores to Humboldt .....	\$1,469.85	
Less charged to 1940 operations .....	489.95	
		979.90
		<u>\$5,638.19</u>

## SCHEDULE "L"

## ACCOUNTS PAYABLE

Saskatoon Power Plant .....	\$ 8,353.21
North Battleford Power Plant .....	3,090.15
Saskatoon-Moose Jaw System .....	1,180.60
Swift Current Power Plant .....	872.55
Wynyard System .....	86.37
Tisdale System .....	177.87
Regina (Provincial Treasurer and Miscellaneous Accounts) .....	220,993.08
Maple Creek .....	49.81
Canora .....	54.88
Unity .....	21.80
Nokomis System .....	566.28
Willow Bunch .....	.68
	<u>\$235,447.28</u>

## SCHEDULE "M"

## RESERVE FOR BAD AND DOUBTFUL ACCOUNTS

Saskatoon-Moose Jaw System .....	\$ 6,556.37
Swift Current System .....	1,841.18
Wynyard System .....	1,363.63
Tisdale System .....	1,323.17
Herbert System .....	156.05
Carnduff System .....	118.12
Saltcoats System .....	308.95
Macklin System .....	302.90
Mossbank System .....	188.63
Qu'Appelle System .....	187.45
Nokomis System .....	2,468.25
Unity .....	515.87
Maple Creek .....	554.05
Regina (General) .....	19,239.65
North Battleford System .....	293.30
Willow Bunch .....	116.40
Regina Beach System .....	71.80
Canora .....	223.60
	<u>\$ 35,829.37</u>



## SCHEDULE "N"

## RESERVE FOR REPLACEMENTS AND CONTINGENT LOSSES

Saskatoon Power Plant .....	\$ 66,901.11
Swift Current Power Plant .....	10,504.08
North Battleford Power Plant .....	8,676.87
Saskatoon-Moose Jaw System .....	79,129.34
Swift Current System .....	17,853.48
Wynyard System .....	11,594.17
Tisdale System .....	8,299.47
Herbert System .....	1,726.05
Carnduff System .....	718.31
Saltcoats System .....	3,970.05
Macklin System .....	3,733.80
North Battleford System .....	1,031.95
Mossbank System .....	2,740.78
Qu'Appelle System .....	3,079.66
Willow Bunch .....	542.25
Nokomis System .....	18,412.03
Maple Creek .....	1,554.34
Regina Beach System .....	880.40
Canora .....	905.39
Unity .....	855.80
	<u>\$243,109.33</u>

## SCHEDULE "P"

## SINKING FUND RESERVES (DEPRECIATION)

Saskatoon Power Plant (City) .....	\$ 578,775.94
Saskatoon Power Plant (Provincial Treasurer) .....	1,007,131.76
Swift Current Power Plant .....	127,432.68
North Battleford Power Plant (City) .....	54,432.63
North Battleford Power Plant (Provincial Treasurer) .....	83,300.81
Saskatoon-Moose Jaw System .....	5,886.97
Swift Current System .....	2,529.63
Herbert System .....	275.00
North Battleford System .....	834.58
Tisdale System .....	6,032.80
Wynyard System .....	4,416.58
Canora .....	2,210.44
Kelliher .....	270.90
Meadow Lake .....	99.29
Dodsland .....	330.15
Kipling .....	5,552.02
St. Walburg .....	1,058.49
	<u>\$1,880,570.67</u>

## CONSOLIDATED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED DECEMBER 31, 1940.

	Total Revenue	Total Operating Costs	Operating Profit	Interest on Capital Advances and Interest on Debentures Assumed	Depreciation and Replacement Reserves Jan. 1 to Dec. 31, 1940	Net Profit or Loss after providing for Interest, Depreciation and Replacement Reserves
Saskatoon Power Plant.....	\$ 472,056.13	\$250,902.36	\$221,153.77	\$120,378.85	\$100,774.92	\$ .....
Swift Current Power Plant.....	80,714.35	51,742.16	28,972.19	15,535.86	13,436.33	.....
North Battleford Power Plant.....	118,088.73	91,913.22	26,175.51	15,397.21	10,778.30	.....
Saskatoon-Moose Jaw System.....	246,099.27	111,017.34	135,081.93	108,168.80	27,030.15	117.02
Swift Current System.....	61,969.83	32,356.08	29,613.75	23,384.51	6,153.82	.....
Wynyard System.....	48,232.93	22,822.75	25,410.18	13,737.04	7,901.21	.....
Herbert System.....	5,742.96	4,340.52	1,402.44	2,133.91	561.55	1,293.02
Carnduff System.....	5,544.91	3,485.48	2,059.43	2,132.80	574.42	697.79
Saltcoats System.....	12,052.97	6,295.71	5,757.26	4,618.93	1,215.51	77.18
Macklin System.....	10,619.82	5,765.77	4,854.05	6,191.19	1,636.75	2,973.89
Mossbank System.....	7,214.43	3,604.19	3,610.24	4,009.44	1,055.13	1,454.33
Qu'Appelle System.....	6,946.51	4,011.80	2,934.71	5,270.38	1,386.93	3,722.60
Unity.....	15,064.62	12,354.12	2,710.50	3,559.99	743.44	1,572.93
Maple Creek.....	21,501.62	12,759.16	8,742.46	5,719.15	1,414.59	.....
Willow Bunch.....	4,958.21	4,301.33	656.88	1,133.71	298.33	775.16
Nokomis System.....	118,564.35	65,790.13	52,774.22	40,627.38	10,135.53	.....
Tisdale System.....	65,013.35	29,148.33	35,865.02	15,917.98	10,157.76	.....
Regina Beach System.....	4,754.83	2,951.78	1,803.05	1,919.29	498.18	614.42
North Battleford System.....	19,897.45	17,847.88	2,049.57	1,708.54	449.62	108.59
Canora.....	19,502.20	14,156.42	5,345.78	2,936.01	2,822.57	412.80
	\$1,344,539.47	\$747,566.53	\$596,972.94	\$394,560.97	\$199,025.04	\$13,819.73

Operating Profit available for Interest Charges, De-  
preciation and Replacement Reserves.....\$596,972.94

Net Profit after providing for Interest Charges in full,  
also Depreciation and Replacement Reserves in ac-  
cordance with amounts shown hereon.....\$ 3,386.93

L. A. THORNTON, Commissioner.  
R. HAWARD, Accountant.  
Regina, Sask., January 27, 1941.

Certified Correct,  
D. MOWAT, F.C.A.,  
Auditor.

## OPERATING ACCOUNT

## Saskatoon Power Plant

From January 1 to December 31, 1940

GENERATION	Debit	Credit
To Superintendence .....	\$ 5,721.88	
Boiler Labour .....	18,537.50	
Engine Labour .....	25,800.24	
Miscellaneous Labour .....	13,384.93	
Workmen's Compensation Insurance .....	538.90	
Fuel (Less Stock on Hand) .....	158,008.84	
Water Purchased .....	912.62	
Lubricants .....	335.58	
Production Supplies .....	2,000.26	
Station Expenses .....	1,677.08	
Removal of Ash .....	1,309.30	
Maintenance of Station Buildings .....	1,807.90	
Maintenance of Furnaces and Boilers .....	3,210.97	
Maintenance of Boiler Apparatus .....	4,168.03	
Maintenance of Piping .....	4,406.01	
Maintenance of Turbine Generator Units .....	2,464.60	
Maintenance of Electrical Equipment .....	2,511.24	
Maintenance of Miscellaneous Equipment .....	659.43	
	<u>\$247,655.31</u>	
GENERAL		
To Insurance .....	\$ 929.89	
Printing and Stationery .....	300.00	
Audit Fees .....	500.00	
Contingency Charge .....	35,882.52	
Interest on Prepaid Expenditures .....	1,517.16	
Interest on Capital Advances (New Plant) .....	96,125.52	
Interest and Sinking Fund Charges (Old Plant) .....	34,685.23	
Sinking Fund Charges on Capital Advances (New Plant) .....	50,805.84	
Interest and Principal on Dominion Government Loan .....	3,654.66	
	<u>224,400.82</u>	
By Light and Power Sales (City) .....		\$442,070.71
Light and Power Sales to Transmission Line .....		29,615.23
Miscellaneous Revenue .....		370.19
	<u>\$472,056.13</u>	<u>\$472,056.13</u>

## OPERATING ACCOUNT

## Swift Current Power Plant

From January 1 to December 31, 1940

GENERATION	Debit	Credit
To Superintendence and Labour .....	\$ 12,534.94	
Workmen's Compensation Insurance .....	122.53	
Fuel Oil (Less Stock on Hand) .....	22,211.46	
Water Purchased .....	175.70	
Miscellaneous Supplies and Expenses .....	4,532.99	
Maintenance of Station Buildings .....	543.00	
Maintenance of Engines .....	7,747.87	
Maintenance of Electrical Equipment .....	86.85	
	<u>\$ 47,955.34</u>	
GENERAL		
To Insurance .....	\$ 1,153.09	
Administration Expenses and Audit Fees .....	2,400.00	
Contingency Charge .....	1,978.49	
Interest on Stores Account .....	233.73	
Carried Forward .....	<u>\$ 47,955.34</u>	

## THE SASKATCHEWAN POWER COMMISSION

Brought Forward .....	\$ 47,955.34	
Interest on Capital Advances.....	15,535.86	
Sinking Fund Charge on Capital Advances .....	11,457.84	
	32,759.01	
By Light and Power Sales to City.....		\$ 70,937.62
Light and Power Sales to Transmission Line.....		9,776.73
	<u>\$ 80,714.35</u>	<u>\$ 80,714.35</u>

## OPERATING ACCOUNT

## North Battleford Power Plant

From January 1 to December 31, 1940

GENERATION	Debit	Credit
To Superintendence and Labour.....	\$ 23,190.53	
Workmen's Compensation Insurance .....	186.26	
Fuel (Less Stock on Hand).....	54,566.62	
Water Purchased .....	3,002.85	
Miscellaneous Supplies and Expenses.....	2,303.91	
Maintenance of Miscellaneous Equipment .....	25.17	
Maintenance of Station Buildings.....	397.72	
Maintenance of Steam Equipment.....	3,662.77	
Maintenance of Electrical Equipment....	125.05	
	<u>\$ 87,460.88</u>	
GENERAL		
To Insurance .....	\$ 1,744.30	
Administration Expenses and Audit Fees .....	2,400.00	
Contingency Charge—Generation and Steam Heating Equipment .....	1,702.48	
Interest on Stores Account.....	308.04	
Interest on Capital Advances.....	10,610.88	
Sinking Fund Charge on Capital Advances .....	8,013.12	
Interest, Sinking Fund and Principal Payments on Debentures .....	5,849.03	
	30,627.85	
By Light, Power and Steam Sales (City).....		\$100,751.22
Light and Power Sales to Transmission Line.....		17,337.51
	<u>\$118,088.73</u>	<u>\$118,088.73</u>

## OPERATING ACCOUNT

## Wynyard System (Also page 31)

From January 1 to December 31, 1940

GENERATION	Debit	Credit
WYNYARD GENERATION COSTS		
To Superintendence and Labour.....	\$ 5,296.57	
Workmen's Compensation Insurance .....	41.70	
Fuel Oil (Less Stock on Hand).....	6,101.12	
Miscellaneous Supplies and Expenses.....	2,103.66	
Maintenance of Power Plant.....	732.33	
Insurance .....	290.00	
Contingency Charge—Generation .....	1,119.81	
Interest on Capital Advances—Generation .....	4,660.12	
Interest on Debentures Assumed—Generation .....	63.49	
	<u>\$ 20,408.80</u>	
Carried Forward .....		<u>\$ 20,408.80</u>

Brought Forward .....	\$ 20,408.80	
<b>TRANSMISSION AND DISTRIBUTION</b>		
To Transmission, Operation & Maintenance..\$	569.52	
Distribution, Operation and Maintenance		
(Labour and Expenses) .....	2,472.69	
Workmen's Compensation Insurance .....	14.47	
General and Miscellaneous Expenses.....	705.10	
Operation and Maintenance of Cars and		
Trucks .....	66.55	
Contingency Charge—Transmission and		
Distribution .....	2,364.82	
Interest on Capital Advances — Trans-		
mission .....	5,040.96	
Sinking Fund Charge—Transmission.....	4,416.58	
		15,650.69
<b>GENERAL</b>		
To Administration Expenses .....	\$ 3,357.76	
Audit Fees .....	149.37	
Reserve for Bad and Doubtful Accounts	241.15	
		3,748.28
By Costs Distributed:		
Elfros .....		\$ 3,256.27
Foam Lake .....		8,013.31
Leslie .....		1,357.44
Mozart .....		437.88
Wadena .....		10,437.60
Wynyard .....		15,990.79
Wynyard System Rural .....		314.48
	\$ 39,807.77	\$ 39,807.77

## OPERATING ACCOUNT

Tisdale System (Also page 31)

From January 1 to December 31, 1940

GENERATION	Debit	Credit
<b>TISDALE GENERATION COSTS</b>		
To Superintendence and Labour .....	\$ 5,240.48	
Workmen's Compensation Insurance .....	43.45	
Fuel Oil (Less Stock on Hand).....	7,601.86	
Miscellaneous Supplies and Expenses.....	1,265.28	
Maintenance of Power Plant.....	3,001.45	
Insurance .....	479.66	
Contingency Charge—Generation .....	1,156.84	
Interest on Capital Advances—Genera-		
tion .....	4,639.19	
		\$ 23,428.21
<b>TRANSMISSION AND DISTRIBUTION</b>		
To Transmission, Operation & Maintenance..\$	1,205.44	
Distribution, Operation and Maintenance		
(Labour and Expenses) .....	2,801.81	
Operation and Maintenance of Trucks....	710.31	
Workmen's Compensation Insurance .....	24.84	
General and Miscellaneous Expenses.....	851.40	
Contingency Charge—Transmission and		
Distribution .....	2,968.12	
Interest on Capital Advances — Trans-		
mission .....	6,887.85	
Sinking Fund Charge—Transmission....	6,032.80	
		21,482.57
<b>GENERAL</b>		
To Administration Expenses .....	\$ 4,436.75	
Audit Fees .....	197.59	
Reserve for Bad and Doubtful Accounts	325.05	
		4,959.39
Carried Forward .....	\$ 49,870.17	

Brought Forward ..... \$ 49,870.17

By Costs Distributed:

Arborsfield .....	\$ 3,331.33
Armley .....	603.43
Aylsham .....	2,907.43
Codette .....	2,707.95
Leacross .....	354.08
Nipawin .....	13,739.24
Pontrilas .....	1,087.17
Ridgedale .....	2,458.60
Runciman .....	199.48
Tisdale .....	17,464.54
White Fox .....	3,585.66
Zenon Park .....	1,057.24
Rural Distribution .....	374.02
	<u>\$ 49,870.17</u>
	<u>\$ 49,870.17</u>

OPERATING ACCOUNT

Swift Current System (Also page 34)

From January 1 to December 31, 1940

GENERATION	Debit	Credit
LEADER GENERATION COSTS		
To Superintendence and Labour .....	\$ 2,686.14	
Workmen's Compensation Insurance .....	22.40	
Fuel Oil (Less Stock on Hand) .....	3,536.19	
Miscellaneous Supplies and Expenses .....	1,006.24	
Maintenance of Power Plant .....	1,267.13	
Insurance .....	137.17	
Contingency Charge—Generation .....	644.47	
Interest on Capital Advances—Genera- tion .....	2,448.91	
	<u>\$ 11,748.65</u>	
To Power Purchased at Swift Current .....	9,776.73	
TRANSMISSION AND DISTRIBUTION		
To Transmission, Operation & Maintenance .....	\$ 4,108.03	
Distribution, Operation and Maintenance (Labour and Expenses) .....	2,494.49	
Operation and Maintenance of Trucks .....	568.96	
Workmen's Compensation Insurance .....	33.87	
General and Miscellaneous Expenses .....	1,238.85	
Contingency Charge—Transmission and Distribution .....	5,509.35	
Interest on Capital Advances—Trans- mission .....	14,833.71	
	<u>28,787.26</u>	
GENERAL		
To Administration Expenses .....	\$ 4,236.08	
Audit Fees .....	188.60	
Reserve for Bad and Doubtful Accounts .....	309.90	
	<u>4,734.58</u>	
By Costs Distributed:		
Abbey .....	\$ 4,618.46	
Battrum .....	484.42	
Cabri .....	7,657.07	
Eston .....	14,917.79	
Lancer .....	2,334.00	
Leader .....	7,277.24	
Lemsford .....	792.68	
	<u>\$ 55,047.22</u>	
Carried Forward .....	\$ 55,047.22	\$ 38,081.66

Brought Forward .....	\$ 55,047.22	\$ 38,081.66
Pennant .....		2,664.29
Portreeve .....		1,172.51
Prelate .....		3,743.21
Sceptre .....		3,154.20
Shackleton .....		1,816.56
Success .....		1,293.61
Webb .....		2,636.76
Rural Distribution .....		484.42
	<u>\$ 55,047.22</u>	<u>\$ 55,047.22</u>

## OPERATING ACCOUNT

Saskatoon-Moose Jaw System (Also page 32)

From January 1 to December 31, 1940

GENERATION	Debit	Credit
HUMBOLDT GENERATION COSTS		
To Superintendence and Labour .....	\$ 3,300.63	
Workmen's Compensation Insurance .....	25.78	
Fuel Oil (Less Stock on Hand) .....	5,319.99	
Water Purchased .....	73.94	
Miscellaneous Supplies and Expenses .....	1,218.50	
Maintenance of Station Buildings .....	289.61	
Maintenance of Miscellaneous Equipment .....	8.53	
Maintenance of Engines .....	1,208.38	
Maintenance of Electrical Equipment .....	3.57	
Insurance .....	243.17	
Contingency Charge—Generation .....	1,494.97	
Interest on Capital Advances—Generation .....	5,680.82	
	<u>\$ 18,867.89</u>	
SHELLBROOK GENERATION COSTS		
To Superintendence and Labour .....	\$ 497.50	
Workmen's Compensation Insurance .....	3.75	
Fuel Oil (Less Stock on Hand) .....	471.23	
Miscellaneous Supplies and Expenses .....	416.64	
Maintenance of Power Plant .....	98.21	
Insurance .....	59.80	
Contingency Charge—Generation .....	525.12	
Interest on Capital Advances—Generation .....	1,995.36	
	<u>4,067.61</u>	
To Power Purchased at Saskatoon, Moose Jaw and Rosetown .....		44,012.59
TRANSMISSION AND DISTRIBUTION		
To Transmission, Operation & Maintenance .....	\$ 12,956.30	
Distribution, Operation and Maintenance (Labour and Expenses) .....	10,516.60	
Operation and Maintenance of Trucks .....	2,779.58	
Workmen's Compensation Insurance .....	131.06	
General and Miscellaneous Expenses .....	5,859.74	
Contingency Charge—Transmission and Distribution .....	25,010.06	
Interest on Capital Advances .....	68,786.10	
	<u>126,039.44</u>	
GENERAL		
To Administration Expenses .....	\$ 16,743.46	
Audit Fees .....	740.00	
Reserve for Bad and Doubtful Accounts .....	1,230.40	
	<u>18,713.86</u>	
Carried Forward .....	\$211,701.39	

Brought Forward .....	\$211,701.39	
By Costs Distributed:		
Aberdeen .....	\$	2,476.91
Blaine Lake .....		5,102.00
Borden .....		2,836.80
Bounty .....		910.32
Belbeck .....		402.24
Broderick .....		1,566.59
Brownlee .....		1,100.85
Bruno .....		4,974.98
Carmel .....		762.13
Caron .....		1,312.55
Central Butte .....		3,831.79
Conquest .....		3,133.18
Crystal Beach .....		465.75
Cudworth .....		5,271.36
Dalmeny .....		1,185.53
Delisle .....		4,551.58
Duck Lake .....		4,170.51
Dundurn .....		3,598.92
Edenburg .....		84.69
Elbow .....		2,392.23
Eyebrow .....		2,159.35
Glenside .....		1,164.36
Hague .....		2,159.35
Hanley .....		4,890.30
Harris .....		2,794.46
Hawarden .....		2,307.55
Hepburn .....		2,032.33
Humboldt .....		31,331.75
Keeler .....		1,016.17
Kenaston .....		2,667.44
Laird .....		1,968.82
Langham .....		3,006.16
Laura .....		1,122.02
Lawson .....		1,100.85
Leask .....		3,852.96
Loreburn .....		1,947.65
Marcelin .....		2,561.59
Marquis .....		1,143.19
Mawer .....		571.60
Milden .....		3,620.09
Mortlach .....		2,434.57
Outlook .....		7,451.88
Parkside .....		1,884.15
Prud'homme .....		1,905.32
Radisson .....		5,144.34
Riverhurst .....		3,090.84
Rosthern .....		9,907.62
Shellbrook .....		7,557.74
Sovereign .....		2,434.57
Strongfield .....		1,206.71
Tessier .....		1,630.11
Tugaske .....		2,392.23
Tuxford .....		1,714.78
Vanscoy .....		1,227.88
Vonda .....		2,688.62
Wakaw .....		5,673.60
Waldheim .....		2,222.87
Warman .....		1,016.18
Zealandia .....		1,799.46
Rural Distribution and Sundry Accounts.....		24,769.02
	<u>\$211,701.39</u>	<u>\$211,701.39</u>



**OPERATING ACCOUNT**  
**Nokomis System (Also page 35)**  
**From January 1 to December 31, 1940**

GENERATION	Debit	Credit
<b>NOKOMIS GENERATION COSTS</b>		
To Superintendence and Labour .....	\$ 1,055.60	
Workmen's Compensation Insurance .....	8.64	
Fuel Oil (Less Stock on Hand) .....	327.06	
Miscellaneous Supplies and Expenses .....	543.08	
Maintenance of Power Plant .....	232.40	
Insurance .....	216.25	
Contingency Charge—Generation .....	814.42	
Interest on Capital Advances—Generation .....	3,094.68	
	<hr/>	\$ 6,292.13
<b>WATROUS GENERATION COSTS</b>		
To Superintendence and Labour .....	\$ 5,342.04	
Workmen's Compensation Insurance .....	43.50	
Fuel Oil (Less Stock on Hand) .....	12,793.17	
Miscellaneous Supplies and Expenses .....	2,298.10	
Maintenance of Power Plant .....	2,897.79	
Insurance .....	357.96	
Contingency Charge—Generation .....	1,589.53	
Interest on Capital Advances—Generation .....	6,828.51	
	<hr/>	32,150.60
To Power Purchased at Bulyea .....		15,076.20
<b>TRANSMISSION AND DISTRIBUTION</b>		
To Transmission, Operation & Maintenance .....	\$ 4,709.65	
Distribution, Operation and Maintenance (Labour and Expenses) .....	5,261.53	
Operation and Maintenance of Trucks .....	1,199.08	
Workmen's Compensation Insurance .....	56.36	
General and Miscellaneous Expenses .....	2,684.97	
Contingency Charge—Transmission and Distribution .....	7,731.58	
Interest on Capital Advances—Transmission .....	17,528.67	
	<hr/>	39,171.84
<b>GENERAL</b>		
To Administration Expenses .....	\$ 8,321.13	
Audit Fees .....	369.97	
Reserve for Bad and Doubtful Accounts .....	592.80	
	<hr/>	9,283.90
<b>By Costs Distributed:</b>		
Allan .....		\$ 234.54
Bradwell .....		91.78
Colonsay .....		265.13
Drake .....		1,376.66
Duval .....		1,723.37
Elstow .....		20.39
Govan .....		5,567.82
Imperial .....		5,965.52
Lanigan .....		5,098.73
Lockwood .....		1,040.14
Manitou Beach .....		3,793.46
Nokomis .....		5,639.20
Punnichy .....		3,395.76
Quinton .....		1,080.93
Raymore .....		3,314.18
Semans .....		4,415.50
Simpson .....		3,416.15
Strasbourg .....		4,986.56
Carried Forward .....	\$101,974.67	\$ 51,425.82

Brought Forward .....	\$101,974.67	\$ 51,425.82
Viscount .....		469.08
Watrous .....		20,313.36
Young .....		4,904.98
Nokomis Rural and Sundry Account.....		24,861.43
	<u>\$101,974.67</u>	<u>\$101,974.67</u>

## OPERATING ACCOUNT

## Herbert System

From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Power Purchased at Herbert.....	\$	3,323.73	
TRANSMISSION AND DISTRIBUTION			
To Transmission, Operation & Maintenance..\$	38.45		
Distribution, Operation and Maintenance			
(Labour and Expenses) .....	262.42		
Operation and Maintenance of Trucks....	88.02		
Workmen's Compensation Insurance .....	1.25		
General and Miscellaneous Expenses.....	90.10		
Contingency Charge—Transmission and			
Distribution .....	561.55		
Interest on Capital Advances—Trans-			
mission .....	1,142.29		
		2,184.08	
GENERAL			
To Administration Expenses .....	\$ 410.64		
Audit Fees .....	18.25		
Reserve for Bad and Doubtful Accounts	28.70		
		457.59	
By Costs Distributed:			
Morse .....			\$ 5,965.40
		<u>\$ 5,965.40</u>	<u>\$ 5,965.40</u>

## OPERATING ACCOUNT

## Morse

From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Generation, Transmission and Distribu-			
tion Costs .....	\$ 5,965.40		
Distribution, Operation and Maintenance			
(Material) .....	78.96		
Interest on Capital Advances—Distribu-			
tion .....	991.62		
By Light and Power Sales.....			\$ 5,742.96
Loss for Period .....			1,293.02
		<u>\$ 7,035.98</u>	<u>\$ 7,035.98</u>

## OPERATING ACCOUNT

## Carnduff System (Also page 35)

From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Power Purchased at Carnduff.....	\$	2,143.14	
TRANSMISSION AND DISTRIBUTION			
To Transmission, Operation & Maintenance..\$	55.83		
Distribution, Operation and Maintenance			
(Labour and Expenses) .....	685.99		
Carried Forward .....	\$	2,143.14	

Brought Forward .....	\$	2,143.14	
Workmen's Compensation Insurance ....	.02		
General and Miscellaneous Expenses.....	55.97		
Contingency Charge—Transmission and Distribution .....	574.42		
Interest on Capital Advances—Transmission .....	1,505.86		
		2,878.09	
GENERAL			
To Administration Expenses .....	\$	388.87	
Audit Fees .....		17.28	
Reserve for Bad and Doubtful Accounts .....		27.70	
		433.85	
By Costs Distributed:			
Carievale .....			\$ 1,974.19
Gainsborough .....			3,480.89
	\$	5,455.08	\$ 5,455.08

**OPERATING ACCOUNT**  
**Saltcoats System (Also page 36)**  
From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Power Purchased at Saltcoats.....	\$	3,518.02	
TRANSMISSION AND DISTRIBUTION			
To Transmission, Operation & Maintenance..\$	854.97		
Distribution, Operation and Maintenance (Labour and Expenses).....	612.30		
Workmen's Compensation Insurance .....	8.58		
General and Miscellaneous Expenses.....	206.68		
Contingency Charge—Transmission and Distribution .....	1,215.51		
Interest on Capital Advances—Transmission .....	3,123.52		
		6,021.56	
GENERAL			
To Administration Expenses .....	\$	855.37	
Audit Fees .....		37.97	
Reserve for Bad and Doubtful Accounts .....		60.25	
		953.59	
By Costs Distributed:			
Bredenbury .....			\$ 3,388.24
Churchbridge .....			1,689.40
Langenburg .....			5,415.53
	\$	10,493.17	\$ 10,493.17

**OPERATING ACCOUNT**  
**Macklin System (Also page 36)**  
From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Power Purchased at Macklin.....	\$	3,337.80	
TRANSMISSION AND DISTRIBUTION			
To Transmission, Operation & Maintenance..\$	846.86		
Distribution, Operation and Maintenance (Labour and Expenses) .....	314.54		
Operation and Maintenance of Trucks....	78.77		
Workmen's Compensation Insurance .....	7.66		
General and Miscellaneous Expenses.....	235.90		
Carried Forward .....	\$	3,337.80	

## THE SASKATCHEWAN POWER COMMISSION

Brought Forward .....	\$	3,337.80	
Contingency Charge—Transmission and Distribution .....		1,636.75	
Interest on Capital Advances—Transmission .....		3,773.88	
			6,894.36
GENERAL			
To Administration Expenses .....	\$	734.26	
Audit Fees .....		32.65	
Reserve for Bad and Doubtful Accounts .....		53.10	
			820.01
By Costs Distributed:			
Denzil .....			\$ 2,113.17
Luseland .....			5,570.29
Primate .....			859.86
Salvador .....			2,173.95
Macklin System Rural Distribution.....			334.90
	\$	11,052.17	\$ 11,052.17

## OPERATING ACCOUNT

Mossbank System (Also page 36)

From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Power Purchased .....	\$	1,756.86	
TRANSMISSION AND DISTRIBUTION			
To Transmission, Operation & Maintenance..	\$	788.91	
Distribution, Operation and Maintenance (Labour and Expenses) .....		429.66	
Workmen's Compensation Insurance .....		4.83	
General and Miscellaneous Expenses.....		76.97	
Contingency Charge—Transmission and Distribution .....		1,055.13	
Interest on Capital Advances—Transmission .....		2,641.75	
			4,997.25
GENERAL			
To Administration Expenses .....	\$	443.66	
Audit Fees .....		19.67	
Reserve for Bad and Doubtful Accounts .....		36.10	
			499.43
By Costs Distributed:			
Congress .....			\$ 797.89
Mossbank .....			5,618.59
Vantage .....			837.06
	\$	7,253.54	\$ 7,253.54

## OPERATING ACCOUNT

Qu'Appelle System (Also page 37)

From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Power Purchased at Qu'Appelle.....	\$	2,032.78	
TRANSMISSION AND DISTRIBUTION			
To Transmission, Operation & Maintenance..	\$	111.85	
Distribution, Operation and Maintenance (Labour and Expenses) .....		1,161.33	
General and Miscellaneous Expenses.....		69.78	
Contingency Charge—Transmission and Distribution .....		1,386.93	
Carried Forward .....	\$	2,032.78	

Brought Forward .....	\$	2,032.78	
Interest on Capital Advances—Transmission .....		3,937.68	
			6,667.57
GENERAL			
To Administration Expenses .....	\$	500.64	
Audit Fees .....		22.23	
Reserve for Bad and Doubtful Accounts .....		34.75	
			557.62
By Costs Distributed:			
Kendal .....			\$ 1,003.56
Montmartre .....			3,732.82
Odessa .....			2,058.05
Vibank .....			2,383.00
Qu'Appelle System Rural Distribution.....			80.54
	\$	9,257.97	\$ 9,257.97

OPERATING ACCOUNT  
Regina Beach System (Also page 37)  
From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Power Purchased at Valeport.....	\$	1,522.68	
TRANSMISSION AND DISTRIBUTION			
To Transmission, Operation & Maintenance..	\$	523.41	
Distribution, Operation and Maintenance (Labour and Expenses) .....		289.85	
Operation and Maintenance of Cars and Trucks .....		27.90	
Workmen's Compensation Insurance .....		4.96	
General and Miscellaneous Expenses.....		123.01	
Contingency Charge—Transmission and Distribution .....		498.18	
Interest on Capital Advances—Transmission .....		1,022.38	
			2,489.69
GENERAL			
To Administration Expenses .....	\$	321.77	
Audit Fees .....		14.25	
Reserve for Bad and Doubtful Accounts .....		23.75	
			359.77
By Costs Distributed:			
Lumsden Beach .....			\$ 188.44
Regina Beach .....			4,128.17
Regina Beach System Rural Distribution.....			55.53
	\$	4,372.14	\$ 4,372.14

OPERATING ACCOUNT  
North Battleford System (Also page 37)  
From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Power Purchased at North Battleford.....	\$	17,337.51	
Carried Forward .....	\$	17,337.51	

Brought Forward ..... \$ 17,337.51

**TRANSMISSION AND DISTRIBUTION**

To Transmission, Operation & Maintenance..\$	82.49	
Distribution, Operation and Maintenance	219.35	
Workmen's Compensation Insurance .....	.74	
General and Miscellaneous Expenses.....	2.28	
Contingency Charge—Transmission .....	449.62	
Interest on Capital Advances—Trans-		
mission .....	334.75	
		1,089.23

**GENERAL**

To Administration Expenses .....	\$ 40.00	
Audit Fees .....	5.00	
Reserve for Bad and Doubtful Accounts	99.50	
		144.50

**By Costs Distributed:**

Battleford and Rural .....		\$ 8,466.62
Mental Hospital and Rural.....		10,104.62
	\$ 18,571.24	\$ 18,571.24

**OPERATING ACCOUNT**

**Unity**

From January 1 to December 31, 1940

**GENERATION**

	Debit	Credit
To Superintendence and Labour .....	\$ 4,847.70	
Workmen's Compensation Insurance .....	43.01	
Fuel Oil (Less Stock on Hand).....	3,332.91	
Miscellaneous Supplies and Expenses.....	1,220.00	
Maintenance of Power Plant.....	833.33	
	\$ 10,276.95	

**DISTRIBUTION**

To Distribution, Operation & Maintenance..\$	202.82	
Operation & Maintenance of Street Lights	40.65	
		243.47

**GENERAL**

To Meter Reading, etc. ....	\$ 370.80	
General and Miscellaneous Expenses.....	140.81	
Insurance .....	134.40	
Reserve for Bad and Doubtful Accounts	75.30	
Audit Fees .....	47.38	
Administration Expenses .....	1,065.01	
Contingency Charge .....	743.44	
Interest on Capital Advances.....	2,825.19	
Interest on Debentures Assumed.....	714.80	
	6,117.13	
By Light and Power Sales.....		\$ 15,064.62
By Loss for Period .....		1,572.93
	\$ 16,637.55	\$ 16,637.55

**OPERATING ACCOUNT**

**Maple Creek**

From January 1 to December 31, 1940

**GENERATION**

	Debit	Credit
To Superintendence and Labour .....	\$ 5,564.10	
Workmen's Compensation Insurance .....	44.03	
Fuel Oil (Less Stock on Hand).....	2,853.35	
Miscellaneous Supplies and Expenses.....	945.20	
Maintenance of Power Plant.....	677.63	
	\$ 10,084.31	

Carried Forward .....	\$ 10,084.31
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Brought Forward .....		\$ 10,084.31	
DISTRIBUTION			
To Distribution, Operation & Maintenance..\$	91.36		
Operation & Maintenance of Street Lights	69.82		
			161.18
GENERAL			
To Meter Reading, etc. ....	\$ 419.35		
General and Miscellaneous Expenses.....	198.22		
Insurance .....	264.49		
Reserve for Bad and Doubtful Accounts	107.50		
Audit Fees .....	64.88		
Administration Expenses .....	1,459.23		
Contingency Charge .....	1,414.59		
Interest on Capital Advances.....	5,719.15		
		9,647.41	
By Light and Power Sales.....			\$ 21,501.62
To Profit for Period .....		1,608.72	
			<u>\$ 21,501.62</u> <u>\$ 21,501.62</u>

## OPERATING ACCOUNT

## Canora

From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Superintendence and Labour .....	\$ 5,468.52		
Workmen's Compensation Insurance .....	50.68		
Fuel Oil (Less Stock on Hand).....	2,984.21		
Miscellaneous Supplies and Expenses.....	1,019.21		
Maintenance of Power Plant.....	1,067.28		
		\$ 10,589.90	
DISTRIBUTION			
To Distribution, Operation & Maintenance..\$	1,012.07		
Operation & Maintenance of Street Lights	92.38		
		1,104.45	
GENERAL			
To Meter Reading, etc. ....	\$ 671.50		
General and Miscellaneous Expenses.....	181.90		
Insurance .....	118.69		
Reserve for Bad and Doubtful Accounts	97.50		
Audit Fees .....	59.23		
Administration Expenses .....	1,333.25		
Contingency Charge .....	612.13		
Interest on Capital Advances.....	2,628.14		
Interest on Debentures Assumed.....	307.87		
Sinking Fund Charges on Capital Advances .....	2,210.44		
		8,220.65	
By Light and Power Sales.....			\$ 19,502.20
By Loss for Period .....			412.80
		<u>\$ 19,915.00</u>	<u>\$ 19,915.00</u>

## OPERATING ACCOUNT

## Willow Bunch

From January 1 to December 31, 1940

GENERATION		Debit	Credit
To Superintendence and Labour .....	\$ 1,407.39		
Workmen's Compensation Insurance .....	12.00		
Fuel Oil (Less Stock on Hand).....	964.19		
Miscellaneous Supplies and Expenses.....	592.65		
Maintenance of Power Plant.....	605.46		
		\$ 3,581.69	
DISTRIBUTION			
To Distribution, Operation & Maintenance..\$	89.93		
Operation & Maintenance of Street Lights .....	11.29		
		101.22	
GENERAL			
To Meter Reading, etc. ....	\$ 131.04		
General and Miscellaneous Expenses.....	45.32		
Insurance .....	49.50		
Reserve for Bad and Doubtful Accounts .....	24.80		
Audit Fees .....	15.64		
Administration Expenses .....	352.12		
Contingency Charge .....	298.33		
Interest on Capital Advances.....	1,133.71		
		2,050.46	
By Light and Power Sales.....			\$ 4,958.21
Loss for Period .....			775.16
		\$ 5,733.37	\$ 5,733.37





## OPERATING ACCOUNT—SASKATOON-MOOSE JAW SYSTEM—From January 1 to December 31, 1940

	Generation Transmission and Distribution Costs	Distribution Operation and Maintenance (Material, Etc.)	Interest on Capital Advances Distribution	Interest on Debentures Assumed Distribution	Total Costs	Total Revenue Light and Power Sales, Etc.	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Aberdeen.....	2,476.91	20.45	629.30	.....	3,126.66	2,879.21	.....	247.45
Blaine Lake.....	5,102.00	66.25	1,176.54	.....	6,344.79	5,925.94	.....	418.85
Borden.....	2,836.80	18.80	521.64	.....	3,377.24	3,310.28	.....	66.96
Bounty.....	910.32	16.02	391.37	.....	1,317.71	1,057.50	.....	260.21
Broderick.....	1,566.59	26.14	192.22	.....	1,784.95	1,822.83	37.88	.....
Belbeck.....	402.24	.....	52.69	.....	454.93	461.31	6.38	.....
Brownlee.....	1,100.85	4.60	356.70	.....	1,462.15	1,271.75	.....	190.40
Bruno.....	4,974.98	48.92	1,228.95	.....	6,252.85	5,774.92	.....	477.93
Caron.....	1,312.55	12.74	409.13	.....	1,734.42	1,528.30	.....	206.12
Carmel.....	762.13	1.86	178.35	.....	942.34	896.90	.....	45.44
Central Butte.....	3,831.79	49.88	492.37	.....	4,374.04	4,448.79	74.75	.....
Conquest.....	3,133.18	31.83	1,027.11	.....	4,192.12	3,637.06	.....	555.06
Crystal Beach.....	465.75	.....	81.80	.....	547.55	549.72	2.17	.....
Cudworth.....	5,271.36	58.83	958.25	125.37	6,413.81	6,143.76	.....	270.05
Dalmeny.....	1,185.53	19.56	218.69	.....	1,423.78	1,382.37	.....	41.41
Delisle.....	4,551.58	51.40	991.98	.....	5,594.96	5,302.21	.....	292.75
Duck Lake.....	4,170.51	53.75	823.14	.....	5,047.40	4,850.60	.....	196.80
Dundurn.....	3,598.92	55.50	467.94	.....	4,122.36	4,189.54	67.18	.....
Edenburg.....	84.69	.....	51.11	.....	135.80	105.15	.....	30.65
Elbow.....	2,392.23	41.51	451.23	.....	2,884.97	2,792.00	.....	92.97
Eyebrow.....	2,159.35	30.44	519.00	.....	2,708.79	2,520.33	.....	188.46
Glenside.....	1,164.36	31.80	151.65	.....	1,347.81	1,344.70	.....	3.11
Hague.....	2,159.35	49.50	305.52	.....	2,514.37	2,500.15	.....	14.22
Hanley.....	4,890.30	49.29	1,027.66	.....	5,967.25	5,677.74	.....	289.51
Harris.....	2,794.46	31.86	385.68	.....	3,212.00	3,245.60	33.60	.....
Hawarden.....	2,307.55	33.28	511.86	.....	2,852.69	2,670.94	.....	181.75
Hepburn.....	2,032.33	34.05	278.73	.....	2,345.11	2,364.28	19.17	.....
Humboldt.....	31,331.75	744.40	1,805.34	.....	33,881.49	36,370.65	2,489.16	.....
Keeler.....	1,016.17	20.17	272.91	.....	1,309.25	1,187.95	.....	121.30

## ANNUAL REPORT AND STATEMENT

33

Kenaston.....	2,667.44	11.81	389.65	.....	3,068.90	3,102.61	33.71	.....
Laird.....	1,968.82	25.28	293.10	.....	2,287.20	2,282.30	.....	4.90
Langham.....	3,006.16	58.27	224.16	.....	3,288.59	3,500.67	212.08	.....
Laura.....	1,122.02	12.85	182.28	.....	1,317.15	1,311.18	.....	5.97
Lawson.....	1,100.85	6.70	208.68	.....	1,316.23	1,291.35	.....	24.88
Leask.....	3,852.96	49.70	444.73	.....	4,347.39	4,475.89	128.50	.....
Loreburn.....	1,947.65	36.43	305.89	.....	2,289.97	2,260.34	.....	29.63
Marcelin.....	2,561.59	7.40	719.79	.....	3,288.78	2,985.25	.....	303.53
Marquis.....	1,143.19	4.99	321.12	.....	1,469.30	1,320.50	.....	148.80
Maver.....	571.60	2.72	179.07	.....	753.39	661.10	.....	92.29
Milden.....	3,620.09	43.57	551.89	.....	4,215.55	4,213.17	.....	2.38
Mortlach.....	2,434.57	50.00	596.46	.....	3,081.03	2,831.87	.....	249.16
Outlook.....	7,451.88	164.67	1,313.26	256.36	9,186.17	8,658.02	.....	528.15
Parkside.....	1,884.15	29.04	353.47	.....	2,266.66	2,196.40	.....	70.26
Prud'homme.....	1,905.32	32.59	434.52	.....	2,372.43	2,205.68	.....	166.75
Radisson.....	5,144.34	64.18	1,021.71	.....	6,230.23	5,989.40	.....	240.83
Riverhurst.....	3,090.84	37.83	760.15	.....	3,888.82	3,582.68	.....	306.14
Rosthern.....	9,907.62	192.83	1,129.86	.....	11,230.31	11,510.58	280.27	.....
Shellbrook.....	7,557.74	81.32	792.39	.....	8,431.45	8,789.77	358.32	.....
Sovereign.....	2,434.57	38.72	219.34	.....	2,692.63	2,825.88	133.25	.....
Strongfield.....	1,206.71	26.49	216.67	.....	1,449.87	1,402.75	.....	47.12
Tessier.....	1,630.11	24.01	230.56	.....	1,884.68	1,898.04	13.36	.....
Tugaske.....	2,392.23	6.26	429.24	.....	2,827.73	2,793.50	.....	34.23
Tuxford.....	1,714.78	30.29	386.32	.....	2,131.39	2,003.38	.....	128.01
Vanscoy.....	1,227.88	23.35	151.78	.....	1,403.01	1,419.07	16.06	.....
Vonda.....	2,688.62	41.21	841.32	.....	3,571.15	3,137.01	.....	434.14
Waldheim.....	2,222.87	7.40	482.64	.....	2,712.91	2,577.75	.....	135.16
Wakaw.....	5,673.60	59.38	814.90	.....	6,547.88	6,585.51	37.63	.....
Warman.....	1,016.18	2.85	112.95	.....	1,131.98	1,183.39	51.41	.....
Zealandia.....	1,799.46	33.41	339.30	.....	2,172.17	2,098.09	.....	74.08
Rural Distribution and Sundry Accounts.....	24,769.02	.....	918.73	.....	25,687.75	28,793.66	3,105.91	.....
	\$211,701.39	\$2,808.38	\$31,324.79	\$381.73	\$246,216.29	\$246,099.27	\$7,100.79	\$7,217.81

Saskatoon-Moose Jaw System--Net Loss..... \$117.02

## OPERATING ACCOUNT—SWIFT CURRENT SYSTEM—From January 1 to December 31, 1940

	Generation Transmission and Distribution Costs	Distribution Operation and Maintenance (Material, Etc.)	Interest on Capital Advances Distribution	Total Costs	Total Revenue Light and Power Sales, Etc.	Profit	Loss
Abbey.....	\$ 4,618.46	\$ 43.60	\$ 319.21	\$ 4,981.27	\$ 5,196.77	\$ 215.50	\$ 103.38
Batrum.....	484.42	.....	164.40	648.82	545.44	.....	632.05
Cabri.....	7,657.07	78.52	1,515.81	9,251.40	8,619.35	.....	.....
Eston.....	14,917.79	214.36	685.50	15,817.65	16,791.19	973.54	23.82
Lancer.....	2,334.00	40.77	279.40	2,654.17	2,630.35	.....	.....
Leader.....	7,277.24	131.23	761.17	8,169.64	8,190.08	20.44	.....
Lemsford.....	792.68	4.06	103.12	899.86	895.75	.....	4.11
Pennant.....	2,664.29	50.12	284.28	2,998.69	2,999.15	.46	.....
Portreeve.....	1,172.51	20.79	111.16	1,304.46	1,317.50	13.04	.....
Prelate.....	3,743.21	68.24	542.52	4,353.97	4,211.49	.....	142.48
Sceptre.....	3,154.20	8.59	321.03	3,483.82	3,552.56	68.74	.....
Shackleton.....	1,816.56	30.11	224.44	2,071.11	2,046.46	.....	24.65
Success.....	1,293.61	14.46	192.06	1,500.13	1,457.71	.....	42.42
Webb.....	2,636.76	40.30	506.97	3,184.03	2,970.83	.....	213.20
Rural Distribution.....	484.42	.15	90.82	575.39	545.20	.....	30.19
	\$55,047.22	\$745.30	\$6,101.89	\$61,894.41	\$61,969.83	\$1,291.72	\$1,216.30

Swift Current System—Net Profit..... \$75.42







**STATEMENT ACCOUNTING FOR ADVANCES BY THE PROVINCIAL  
TREASURER FOR THE ADMINISTRATION OF THE ELECTRICAL  
INSPECTION AND LICENSING ACT**

From January 1 to December 31, 1940

**RECEIPTS**

Appropriation 1939-40 .....	\$ 8,666.72	
Appropriation 1940-41 .....	17,333.28	
		<u>\$26,000.00</u>
Add Balance from December 31, 1939.....		3,128.97
		<u><u>\$29,128.97</u></u>

**DISBURSEMENTS**

Travelling Expenses .....	\$ 3,842.78	
Workmen's Compensation Insurance .....	124.78	
Printing, Stationery and Supplies .....	518.09	
Telephones .....	181.71	
Salaries .....	16,889.36	
Miscellaneous Expenses .....	1,534.82	
Guarantee Bonds .....	22.00	
Telegrams .....	3.51	
Postage Stamps .....	497.83	
Audit Fees .....	100.00	
Rental of Office Space .....	600.00	
Advance Account (To be recouped) .....	375.00	
Freight and Express .....	9.16	
Office Equipment .....	813.11	
		<u>\$25,512.15</u>
Royal Bank of Canada .....		3,616.82
		<u><u>\$29,128.97</u></u>



# STATEMENT ACCOUNTING FOR ADVANCES BY THE PROVINCIAL TREASURER FOR ADMINISTRATION EXPENSES

From January 1 to December 31, 1940

## RECEIPTS

Appropriation 1939-40 .....	\$ 6,000.00	
Appropriation 1940-41 .....	12,000.00	
		\$18,000.00
Less Balance from December 31, 1939.....	457.41	
		\$17,542.59
Commission on Education Tax Collections.....		1,253.31
		<u>\$18,795.90</u>

## DISBURSEMENTS

Postage Stamps .....	\$ 4,140.65	
Miscellaneous Expenses .....	895.75	
Salaries .....	52,920.06	
Printing, Stationery and Supplies .....	4,719.93	
Telephones .....	1,788.55	
Travelling Expenses .....	4,274.35	
Telegrams .....	67.59	
Express Charges .....	85.94	
Guarantee Bonds .....	244.65	
Advances (To be recouped) .....	144.44	
Office Equipment .....	482.31	
Workmen's Compensation Insurance .....	340.06	
Rental of Office Space .....	3,000.00	
Audit Fees .....	200.00	
		\$73,304.28
Royal Bank of Canada .....	1,308.38	
		<u>\$71,995.90</u>
LESS REIMBURSEMENT FROM CAPITAL AND OPERATING ACCOUNTS:		
Capital—Engineering and Superintendence 1940		
Construction .....	\$ 4,000.00	
Operation—Administration Charge in connection with operation of plants.....	49,200.00	
		<u>53,200.00</u>
		<u>\$18,795.90</u>

STATEMENT OF MONEYS RECEIVED FROM THE ADMINISTRATION OF  
THE ELECTRICAL INSPECTION AND LICENSING ACT  
PART III OF THE POWER COMMISSION ACT  
AND ITEMS IN SUSPENSE

From January 1 to December 31, 1940

RECEIPTS

Electrical Code Books .....	\$	52.75	
Supply House licences .....		175.00	
Journeyman's Licences .....		174.00	
Contractors' Licences .....		365.00	
Limited Licences .....		307.00	
Miscellaneous Revenue .....		1.15	
Receipt Stamps—Inspection Fees .....		12,420.73	
Electricians' Licences .....		61.00	
Construction Permits .....		499.50	
Service Fees .....		2,292.37	
Examination Fees .....		78.00	
Interest .....		891.40	
			\$17,317.90
Suspense Account (Including Bank Interest on Consumers' Deposits at January 1, 1940) .....	\$36,246.32		
Less Merchandise Account .....	2,426.02		
			33,820.30
			<u>\$51,138.20</u>

DISBURSEMENTS

TRANSFERRED TO PROVINCIAL TREASURER:

Electrical Code Books .....	\$	52.75	
Supply House Licences .....		175.00	
Journeyman's Licences .....		174.00	
Contractors' Licences .....		365.00	
Limited Licences .....		307.00	
Miscellaneous Revenue .....		1.15	
Receipt Stamps—Inspection Fees .....		12,420.73	
Electricians' Licences .....		61.00	
Construction Permits .....		499.50	
Service Fees .....		2,239.37	
Examination Fees .....		78.00	
			\$16,373.50
City of Regina—Exhibition Fees .....		53.00	
Interest Paid on Consumers' Deposits .....		880.52	
Capital Account Advances .....		18,000.00	
Advances for War Savings Certificates .....		426.70	
Cash in Royal Bank of Canada .....		15,404.48	
			<u>\$51,138.20</u>

1. 2010年10月1日起，凡在中华人民共和国境内销售货物或者提供加工、修理修配劳务以及进口货物的单位和个人，均应按照《中华人民共和国增值税暂行条例》及实施细则缴纳增值税。

2. 增值税的税率分为基本税率和优惠税率。基本税率为17%，适用于一般纳税人销售货物、提供加工修理修配劳务以及进口货物。优惠税率包括13%、9%、6%和0%。

3. 增值税的计税方法分为一般计税方法和简易计税方法。一般计税方法适用于一般纳税人，计算公式为：应纳税额 = 销项税额 - 进项税额。简易计税方法适用于小规模纳税人，计算公式为：应纳税额 = 销售额 × 征收率。

4. 增值税的纳税期限分别为1日、3日、5日、10日、15日、1个月、2个月、3个月、6个月和1年。纳税人应当按期申报并缴纳税款。

5. 增值税的纳税地点为纳税人所在地。纳税人应当在所在地申报并缴纳税款。

6. 增值税的税收优惠包括免征增值税、减征增值税和即征即退等。纳税人应当符合规定的条件才能享受优惠。

7. 增值税的征收管理包括发票管理、纳税申报、税款征收和税务稽查等。纳税人应当遵守相关规定，依法纳税。

8. 违反增值税规定的行为将受到行政处罚，包括罚款、没收违法所得等。情节严重的，还可能构成犯罪。

9. 纳税人应当加强税务管理，建立健全内部控制制度，确保依法纳税。

10. 税务机关应当加强税收征管，提高执法效率，维护国家税收权益。

\* 000033817867 \*

## DATE DUE SLIP

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